

# **Exhibit 27**

developer mindshare is concerned.

Palm's WebOS is familiar to fewer than five percent of mainstream platform developers, based on our platform-normalised sample of 400+ respondents. But is HP's acquisition of Palm able to increase the relevance of WebOS to application developers? On one hand HP, the number two PC manufacturer in terms of industry profit share according to Deutsche Bank, might inject enough capital to help propel WebOS into an effective competitor to Android. On the other hand, the marriage of HP and Palm misses on key synergies; Web OS won't offer HP clear consumer differentiation, developer mindshare or operator subsidies, as we noted in a recent article. As a result we remain pessimistic on the future of Palm's Web OS.

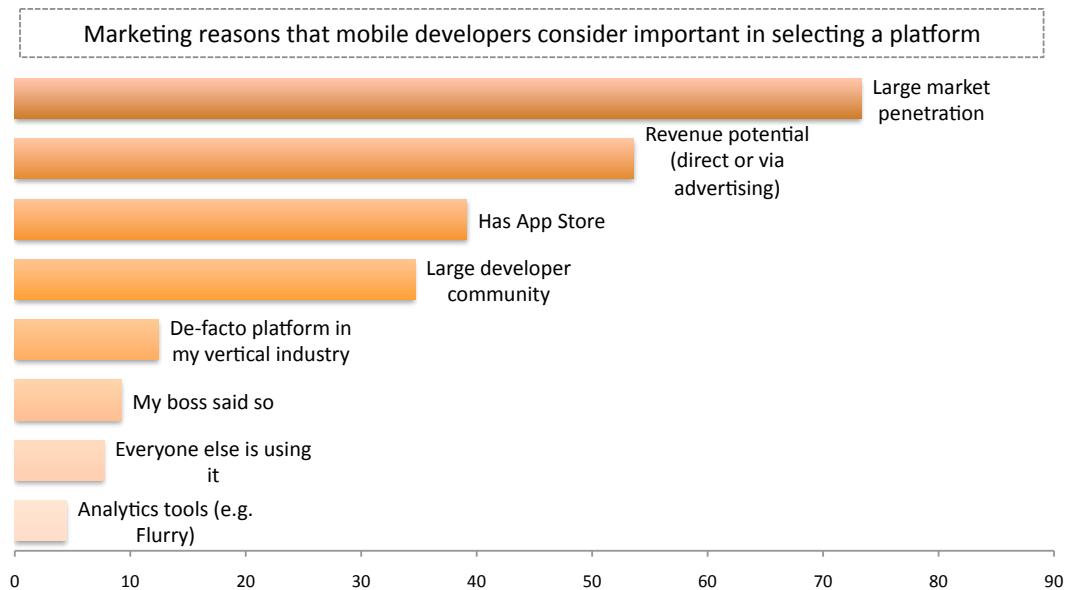
**“Technical considerations are irrelevant. The choice of platform is ALWAYS marketing-driven.”**

Christophe Lassus,  
Founder & Director  
flirtymob.com

### Commercial savvy and market penetration

Most developers work on multiple platforms, on average 2.8 platforms per developer, based on our sample of 400 respondents. Moreover, one in five iPhone and Android respondents release apps in both the Apple App Store and Android Market.

The question is: in a market crowded with software platforms, how do developers choose between iOS, Android, Symbian, Java ME, BlackBerry, Flash, Windows Phone, mobile web, WebOS or Samsung Bada? For today's mobile developer, market penetration and revenue potential are hands down the two most important reasons for selecting a platform.



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Large market penetration was chosen by 75 percent of respondents across each of the eight major platforms we surveyed. Revenue potential was the second most important reason, chosen by over half of respondents. In fact, market penetration and revenue potential were more important than any single technical reason for selecting a platform, revealing how mobile developers today are savvy about the economic implications of mobile development.